

VERNON PARISH CLERK OF COURT
Lumbert, Louisiana

Financial Statements
WITH Independent Auditor's Reports
As of and for the Year Ended June 30, 2002
With Supplemental Information Schedules

NEEDS PARISH CLERK OF COURT
Accounting Schedule

Financial Statements
with Independent Auditor's Reports
as of and for the Year Ended June 30, 2020
with Supplemental Information Related to

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HEDDIE W. WAY
CERTIFIED PUBLIC ACCOUNTANT

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Independent Auditor's Report

REDAKTSKY WILLIS PERS, JR.
VERNON HARRIS CLERK OF COURT
Lansville, Indiana

I have audited the financial statements of the Vernon Harris Clerk of Court as of June 30, 2000, and for the year then ended, as shown in the table of contents. These financial statements are the responsibility of the Vernon Harris Clerk of Court's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government auditing standards, issued by the Comptroller and General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit cannot provide absolute assurance that the financial statements are free of material misstatements. An audit also includes testing of the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Vernon Harris Clerk of Court as of June 30, 2000, and the results of operations for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government auditing standards, I have also issued a report dated December 27, 2000, on my audit opinion of Internal Control over Financial Reporting and my tests of the compliance with certain provisions of law, regulations, contracts, and grants. This report is an integral part of an audit performed in accordance with Government auditing standards and should be read in conjunction with this report in considering the nature of my audit.

My audit was made for the purpose of forming an opinion on the financial statements as shown in a table of contents. The supplemental information added, as listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the financial statements of the Vernon Harris Clerk of Court. Such supplemental information is supplemental in nature and is not subject to the auditing standards and, in my opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

Heddie W. Way

Heddie W. Way
Chartered, Certified
December 27, 2000

VERBOD FRAGEN (LIST OF QUESTIONS)
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Statement of Revenue, Expense, and Change in Fund Balance
 Budget 1994 (Actual) and 1995
 For the Year Ended June 30, 1994

	Budget	Actual	Percentage of Budget
REVENUES			
Charges and commissions	1000.000	1000.000	100.000
Interest income	100.000	100.000	100.000
Grants and donations	100.000	100.000	100.000
Other income	100.000	100.000	100.000
Total revenues	1300.000	1300.000	100.000
EXPENDITURES			
Salaries and benefits	500.000	500.000	100.000
Travel and related services	100.000	100.000	100.000
Operating supplies	100.000	100.000	100.000
Capital and construction	100.000	100.000	100.000
Travel and other charges	100.000	100.000	100.000
Other expenditures	100.000	100.000	100.000
Total expenditures	1000.000	1000.000	100.000
CHANGE IN FUND BALANCE FROM EXPENDITURES	300.000	300.000	100.000
Other financial resources			
Total financial resources	300.000	300.000	100.000
CHANGE IN FUND BALANCE FROM EXPENDITURES AND OTHER FINANCIAL RESOURCES	300.000	300.000	100.000
FUND BALANCE AT BEGINNING OF YEAR	100.000	100.000	100.000
FUND BALANCE AT END OF YEAR	400.000	400.000	100.000

The accompanying notes are an integral part of this statement.

VERNON PARISH CLERK OF COURT
Lumberton, Louisiana

Letter to the Chief Clerk, Statewide
as of and Per the Year Ended June 30, 1988

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 22 of the Louisiana Constitution of 1974, the clerk of court serves as the executive salary entity, the recipient of delinquency, workshop and other fees, and shall have other duties and powers provided by law. The clerk of court is elected for a term of four years.

A. REPORTING ENTITY

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining the governmental reporting entity and categorizing units that should be included within the reporting entity. Because the clerk of court is an independently elected official (standing body) and not legally separate and so fiscally independent, the clerk of court is a separate governmental reporting entity. The clerk of court includes all funds, account groups, subdivisions, etc. which, in all events, the clerk has responsibility.

Detail units of legal documents over which the clerk of court exercises no oversight responsibility, such as the parish police jury, the parish school board, and municipalities within the parish, are excluded from the reporting financial statements. These units of government are considered separately reported entities and have financial statements separate from those of the parish clerk of court.

B. FUND ACCOUNTING

The clerk of court uses funds and account groups to report on the financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by accounting transactions related to various programs, functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. The primary group of the clerk of court is a financial reporting device designed to provide accountability for parish assets and liabilities (assets, fund equity and general long-term debt) that are not included in the "other" category that do not inherently affect net expendable available financial resources. They are accounted only with the statements of financial position, not with the statements of results of operations.

Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into various fund types. Governmental funds are used to account for a government's general activities, where the focus of attention is on the provision of services to the public as opposed to special revenue funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through special charges or user fees. Fiduciary funds are used to account for assets held for others.

FINANCIAL RECORDS OF THE COURT
Legislative Committee
Report to the Governor, March 1990

The state of court's current operations require the use of both governmental and fiduciary funds. The governmental and fiduciary fund types used by the state are described as follows:

General Fund -- is provided by Louisiana Revenues Statute 15131, is the operating fund of the state of court and is used to cover all costs for the operations of the state of court. The operating fund is charged to the state's office and is accounted for in this fund. General Accounting Accounting and is used for this fund.

Agency Funds -- the Agency Funds and Registry of Court Agency Funds are used to account for assets held on behalf of others. Agency Funds are created by statute (Agency Fund) and are used to account for the assets of others.

F. FIXED ASSETS

Fixed assets are in governmental and fiduciary operations (general) fixed assets are accounted for in the General Fixed Assets Account Group, rather than in the General Fund. General Fixed Assets are provided by the state's office and are included in the general fixed assets group. Approximately 99.99 percent of fixed assets are valued at acquisition cost. Assets are valued at the actual cost of the fixed assets and the remaining 0.01 percent are valued at historical cost. The depreciation cost is provided in general fixed assets.

G. LONG-TERM DEBT

Long-term debt is provided in the General Fixed Assets Account Group. Long-term debt is provided in the General Fixed Assets Account Group. Long-term debt is provided in the General Fixed Assets Account Group.

H. BASIS OF ACCOUNTING

The financial reporting framework applied to a fund is determined by the accounting basis. All governmental funds are accounted for using a modified accrual accounting basis. All fiduciary funds are accounted for using a modified accrual accounting basis. All fiduciary funds are accounted for using a modified accrual accounting basis.

The modified accrual basis of accounting is used for reporting all governmental and fiduciary fund types. Under the modified accrual basis of accounting, revenues are recognized when measurable to the fund. Revenues are recognized when measurable to the fund. Revenues are recognized when measurable to the fund. Revenues are recognized when measurable to the fund.

MISSISSIPPI HOUSE OF REPRESENTATIVES
Legislative Committee on Appropriations
Report to the Legislature (Continued)

Revenues

Recordings, partitions, court proceedings, criminal justice, etc. items, are recorded in the year in which they are levied.

Income taxes on sales deposits is recorded when the sales deposits have returned and the income is distributable.

Statutorily all other revenues are recognized when received by the clerk of state.

Based on the above, recordings, court proceedings, criminal justice, etc. items are \$23,815.66 earned.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

F. BUDGET PRACTICES

A proposed budget is prepared in the official journal 60 days prior to a public hearing. The public hearing is held at the clerk's office during the month of June for municipal and township. The proposed budget is then legally adopted by the clerk and amended during the year. An executive budget is established and controlled by the clerk at the budget year's expiration. Appropriations are made at year-end and must be reappropriated for the following year to be expended. Although formal biennial reappropriation is not required, a reappropriation occurs annually. The budget year is 1992-1993. The clerk's office is responsible for the preparation of a year's worth of controlling documents. Budgeted amounts included in the accompanying financial statements are the 1992-1993 (fiscal) adopted budget amounts and all subsequent amendments.

G. CASH AND CASH EQUIVALENTS

Major State law, the clerk may deposit funds within a fiscal year's bank approved under the laws of the State of Louisiana. The laws of any other state in the union, in the laws of the United States. The clerk may invest in certificates and time deposits of where funds are deposited under Louisiana law and national banks having principal offices in Louisiana.

At June 30, 1992, the clerk has cash and cash equivalents as follows:

Cash on hand	1000
Deposits	218,410
Total	<u>219,410</u>
	<u>21,950,340</u>

BERNARD MARSH LIGHT OF DORSET
Lawrence, Vermont
Notes to the Financial Statements (Continued)

These deposits are stated at book value, which represents par value. Other than law, these deposits, or the underlying cash balances, must be secured by Federal deposits (insurance on the deposit of deposits) as noted by the Federal agent bank. The amount of the pledged deposits plus the Federal agent bank deposits must be at least equal the amount of deposits with the Federal agent bank. These deposits are held in the name of the pledging stock agent bank in a holding or custody account that is actually receivable to both parties. As June 30, 2022, the bank had cash and cash equivalents (collectible) of \$4,344,379. These deposits are insured from the bank's membership with FDIC of Federal deposits insurance (FDI) category 1, and FDIC of the pledge of bank-owned securities held in the name of the pledging stock agent bank to the bank or beneficial owner that is actually receivable to both parties (FDI category 2).

Even though the pledged securities are considered unaffiliated under the provisions of FDIC Statement 3, Securities Review Category 3P/22P (FDIC's voluntary registration on the pledging bank to protect the bank and the pledged securities within 10 days of bank notified by the clerk that the Federal agent bank has failed to pay deposited funds were stopped).

6. VACATION AND SICK LEAVE

Employees earn French to 25 days of vacation leave each year, depending on length of service. Vacation leave can only be accumulated with executive approval by the clerk of court. Employees earn one day of sick leave each month and one month's salary of 40 days. Employees, with proper written notice concerning retirement or resignation, are paid up to 40 days of vacation with leave at their current rate of pay.

The cost of leave privileges, computed in accordance with GAO Confirmation Section 228, is recognized as a contingent liability in the General Fund when leave is actually taken. The cost of leave privileges for 2022 was \$1,000,000 and is recorded in the General Fund when leave is taken.

As June 30, 2022, employees of the clerk have accumulated and earned \$42,832 in employee leave benefits, computed in accordance with GAO Confirmation Section 228. This amount is recorded in the General Fund when leave is taken.

7. TOTAL COLUMN ON FINANCIAL STATEMENTS

The total column on the Financial Statements is designated Memorandum Only, no indication that are presented only to facilitate financial reporting (not audit). This is a non-audited column and is not presented in the Financial Statements with generally accepted accounting principles. Neither is such data considered to be a representation. Therefore, all material data are made in the preparation of such data.

VERNON PARISH CLERK OF COURT
Leader Financial Services
NOTE to the Financial Statements (Continued)

2. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in office furnishings and equipment follows:

Balance at July 1, 2001	6418,818
Depreciation	10,208
Deletions	<u>(41,374)</u>
Balance at June 30, 2002	<u>6387,652</u>

3. PENSION PLAN

Subjectively, all employees of the Vernon Parish clerk of court are members of the Louisiana Clerk of Court Retirement and Relief Fund ("System"), a multiple-employer, public employee retirement system ("PERS"), controlled and administered by a separate board of trustees.

All regular employees who are under the age of 55 at the time of employment termination are required to participate in the System. The System's rate is an average 8% over an 18-year term of working service and applied to a projected benefit, applying roughly for 15%, equal to 2 percent of their final-average salary for each year of working service, not to exceed 18% per year of their final average salary. Final-average salary is the employee's average salary over the 60 consecutive 30-day working days preceding the highest average. The system was terminated with at least 12 years of service, and also allows electeds their employee contributions, up to 1% or a year age 55 and receiving the benefit earned in prior years of membership. The system also provides death and disability benefits. Benefits are restricted by state statute.

The System issues an annual publicly available financial report that includes financial statements and required disclosures in accordance with the System. These reports may be obtained by writing to the Louisiana Clerk of Court, Retirement and Relief Fund, 11910 Jefferson Avenue, Suite 50, Baton Rouge, Louisiana 70816, or by calling (800) 252-1102.

4. CHANGES IN GENERAL LONG-TERM DEBT

The following is a summary of the long-term debt transactions during the year:

	Committed
	4000000
Balance at July 1, 2001	101,000
Amortization	25,238
Cancellations	<u>(24,173)</u>
Balance at June 30, 2002	<u>102,065</u>

VERNON PARISH CLERK OF COURT
1000 1/2 N. 10th Street
Bossier City, LA 70021
Phone: 504 833-6666 Documents: 504-833-6661

5. CHANGES IN AGENCY FUND BALANCES

A summary of changes in agency fund balances due to others follows:

	Agency Receivables	Registry of Court	Other	Total
	Fund	Fund		
Balance, July 1, 2001	447,000	48,732	48,814	544,546
Additions	677,000	133,743	80,000	890,743
Reductions	<u>(188,000)</u>	<u>(181,843)</u>	<u>(54,400)</u>	<u>(424,243)</u>
Balance, June 30, 2002	<u>936,000</u>	<u>99,632</u>	<u>74,414</u>	<u>1,110,046</u>

6. RISK MANAGEMENT

The Clerk's Office is exposed to various risks related to torts, thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The Clerk has obtained commercial insurance for all the aforementioned risks and activities stated resulting from these risks. There are extended commercial insurance coverage for any of the past three fiscal years.

VERNON PARISH CLERK OF COURT
Baptist, La., Louisiana
COURT HOUSE, 100 S.W. 100 S.W. 100 S.W.
As of and for the Year Ended June 30, 1900

RECEIPTS FROM THE COURT

ADVANCE DEPOSIT FEE -- as provided by Louisiana Revised Statute 19:475, advance fee accounts deposits as paid filed by litigants. The advances are refundable to the litigants after all costs have been paid.

RECEIPTS OF COURT FEE -- as provided by Louisiana Revised Statute 19:475, accounts for fees which have been ordered by the court to be paid in all judgments has been rendered in favor of litigants. Disbursements of the funds are made only upon order of the court.

OTHER FUNDS -- as provided by Louisiana Code and orders of the judicial district court, accounts for various court costs, fees, and charges assessed to various parties and the receipts of these are included in the accounts of the court. These are included with the orders of the judicial court system and Louisiana law.

VERMONT PLASTER CLASH OF COURTS
 100001101 - 100001101
 100001101 - 100001101 - 100001101

Continuing Schedule of Deposits, in Unsettled Deposits
 For the Year Ended June 30, 2000

	DEPOSIT 100001101	DEPOSIT 100001101	DEPOSIT 100001101	TOTAL
UNSETTLED DEPOSITS AT BEGINNING OF YEAR	100001101	100001101	100001101	100001101
ADDITIONS				
Gifts and contributions	100001101	100001101	100001101	100001101
Gifts and contributions	100001101	100001101	100001101	100001101
Interest earned on investments	100001101	100001101	100001101	100001101
Total additions	100001101	100001101	100001101	100001101
Total	100001101	100001101	100001101	100001101
REDUCTIONS				
Gifts and contributions	100001101	100001101	100001101	100001101
Gifts and contributions	100001101	100001101	100001101	100001101
Gifts and contributions	100001101	100001101	100001101	100001101
Gifts and contributions	100001101	100001101	100001101	100001101
Total reductions	100001101	100001101	100001101	100001101
UNSETTLED DEPOSITS AT END OF YEAR	100001101	100001101	100001101	100001101

48 Terra Avenue
 Alhambra, CA 91803
 916-442-7349
 Fax: 916-442-8005

RESEARCH PAPER: CLONE OF CORN

I have audited the financial statements of the Dallas Parishes Clerk of Court as of and for the year ended June 30, 2008. We have obtained evidence regarding internal control of the Clerk of Court. Our audit is conducted in accordance with generally accepted auditing standards and the statements are fairly presented in financial aspects according to accounting practices, procedures, and rules established by the Texas State.

Journal of Management Inquiry 23(1)

[illegible]

References

in writing and performing my work. I considered the internal controls over financial reporting to be in effect for the accounting period for the purpose of assessing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My comparison of the internal control over financial reporting with the description in the 1999 SEC filing is in the Internal Control over Financial Reporting section of the annual statements. A material weakness is a deficiency or a combination of deficiencies in internal control that results in a reasonable possibility that the company will not detect or prevent a material misstatement of the financial statements. Deficiencies that are not material to a reasonable assurance that the financial statements are fairly presented are referred to as immaterial weaknesses. In 1999, the company had one material weakness and one immaterial weakness. The material weakness was the lack of controls over the recording of sales revenue. The immaterial weakness was the lack of controls over the recording of interest expense. I noted the weakness over sales revenue and the immaterial weakness over interest expense and I consider to be material weaknesses.

BERNARD PARISH CLERK OF COURT
Lumberville, Louisiana
Compliance and Internal Control Report
(Continued)

Perfor Paper Audit Findings

The audit for the year ended June 30, 2011 disclosed no instances of noncompliance that were required to be reported under provisions auditing standards or GAAPs involving the financial control over financial reporting and the operations that were considered to be material weaknesses.

The management letter recommendation relating to the filing of annual reports, as required by Louisiana Revised Statutes (LSA-R.S.) 48:282 through 48:286, had been implemented by the Bernard Parish Clerk of Court.

General

This report is prepared for the information of the audit committee, management, and certain state regulatory entities and is not intended to be and should not be used by anyone other than those specified parties.

Mark H. King

Mark H. King
Lumberville, Louisiana
December 27, 2011